10	Mr.	M. N. Narayana Menon.	15	Mr.	S. Piraviperumal Pillai.
11	,,	K. Padmanabha Panickar.	16	,,	K Rama Varma Raja.
12	,,	N. K. Padmanabha Pillai.	17	,,	K. Sankaralingom Pillai.
13	,,	P. Padmanabhan Tampi.	18	,,	K. K Thomas.
14	,,	M. N. Parameswaran Pillai.	19	,,	A. N. Visvanatha Pillai.

NOES.—14.

1	Mr.	C. V. Chandrasekharan.	9	Mr.	C. O. Madhavan.
2	,,	K. George.	10	,,	K. Parameswaran Pillai.
3	,,	M. Govindan.	11	,,	Kayalam Parameswaran Pillai.
4	,,	M. Govinda Pillai.			
5	,,	A Kumara Pillai.	12	,,	Komilezhathu Sankaran.
6	Rao Sahib	Dr. N. Kunjan Pillai.	13	,,	G. B. E. Truscott.
7	Mr.	L. A. Lampard.	14	Miss.	D. H. Watts.
8	,,	R. Nilakanta Pillai.			

NEUTRALS.—Nil.

The resolution was declared carried.

CHAIRMAN: The next resolution stands in the name of Mr. Rama Varma Raja.

PERMISSION OF TAX ON GARDEN LANDS.

MR. K. RAMA VARMA RAJA (*Edavagai*): I move that—

This Council recommends to the Government that, in view of the abnormal fall in the price of cocoanut products and in view of the difficulty experienced in maintaining cocoanut gardens from their proceeds, the tax on garden lands be remitted by at least 30 per cent. till normal conditions are restored.

Sir, the former resolution and the exposition of the subject connected with cocoanut products and the effect of the disastrous economic depression on the cocoanut cultivators, has lessened my efforts much. In moving this resolution, I have to bring to the notice of Government that their duty, as it is, is not only to collect the revenue and to spend it, but also to see that the people are well cared for. Government should care not only for the wealth of the officials; but they should care more for the wealth of the tenants and cultivators of the land.

MR. S. PIRAVIPERUMAL PILLAI: May I know what the 30 per cent. will be on the total taxation?

MR. K. RAMA VARMA RAJA: I shall refer the member to the statistics for the required information.

MR. KOCHIKAL P. BALAKRISHNAN TAMPI: What will be the wealth of the political pensioners?

MR. K. RAMA VARMA RAJA: If it is with regard to myself and my family I can say, but not of others.

The wealth of the country, as it has been suggested by the mover of the former resolution, is the cocoanut products of the land. It is from the cocoanut products that the people have been receiving the necessary wealth for their livelihood. It has been shattered not due to any fault of theirs, but due to the unfair dumping of the Ceylon copra

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[Mr. K. Rama Varma Raja.]

into the markets where Travancore has been supplying cocoanut and cocoanut products. They do so to their advantage. The Ceylon Government have been corresponding with the Indian Government for about 12 years before they could get import duty on Ceylon copra reduced to the present rate. We were here sleeping for a very long time. When the people began to clamour about the economic depression and about the poverty that they are suffering owing to competition of the Ceylon copra in foreign markets, our Government began to correspond with the British Government; and the Chief Secretary, the other day, had the courtesy to remark that in spite of nine months that had elapsed since this Government wrote to the Indian Government, they have not yet received any reply. He anticipated the reply that the Travancore Government should do whatever they can before they can except any help from the Indian Government. It is but natural and reasonable.

RAO SAHIB DR. N. KUNJAN PILLAI: May I correct the member? I said the letter was sent in February 1934. That does not mean it is 9 months.

MR. K. RAMA VARMA RAJA: Anyhow from February 1934 to May 1934, our Government have not received any reply. It may be due to the long distance that prevails between Travancore and the Seat of the Indian Government at Delhi or at Simla. Whatever it is, the poor subjects of the Travancore State are suffering under the present economic depression. We request the Government to do whatever they can, and not to look to other external agencies to render help to the subjects of this State. What this Government can do is to enable the Travancore cocoanut cultivators to compete on a fair level with the Ceylon cultivators. Ceylon cultivators are having a reduced import duty when the products are imported into British India.

MR. M. GOVINDAN: May I know from the member whether he is in a position to compare the incidents of taxation for cocoanut in Ceylon and in Travancore?

MR. K. RAMA VARMA RAJA: I will come to that presently. Ceylon cultivators have no tax on the land on which cocoanut is cultivated. They have also no export duty. Ceylon Government are doing their best to popularise by advertisements and by sending agents to find new markets for the Ceylon products. They are having exhibitions conducted both in Ceylon and elsewhere. But what are our Government doing? They here sit quiet and say "we are corresponding with the Indian Government so that the import duty on Ceylon copra may be increased and that we have not received any reply".

MR. K. MADHAVAN PILLAI: Is it by way of punishment to the officers that this proposal of remission of tax is made?

MR. K. RAMA VARMA RAJA: It is not as a retaliation against the acts of the officers that I propose this; but we want the Government to do justice to the cultivators of the land. The Government can lessen the efforts of the people of this land in competing with the Ceylonese in three ways; firstly, by enabling them to cultivate at a

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lower cost; secondly, by enabling them to convey at a lower cost the products that are cultivated in this land to the markets where they can be sold; and lastly, by finding out means by which competitors might enter other markets with greater difficulties. In these three ways, the Government can enable the cultivator to compete with the Ceylonese in the matter of cocoanut trade. In the matter of lessening the cost of cultivation, the Government can do it by reducing the tax on the land on which it is cultivated, and also by enabling the cultivator to improve the quantity cultivated by introducing improved methods of cultivation. In the case of conveying the products to the markets there has been the impediment of export duty. If that could be abolished it will lessen the effort of the cultivator to meet the competitor. Placing impediments on the shoulders of rivals, may be done by imposing greater import duty in the case of Ceylon copra when imported into any market in British India. After having taken steps in the first two directions, that is by reducing the tax on land and by abolishing export duty, Travancore Government has a right to approach the Indian Government and to ask them to see that the import duty on Ceylonese copra is increased so that they may not have an unfair competition with Travancoreans in the British Indian markets.

MR. V. S. ARUMUKHAM PILLAI (*Tovala* cum *Agastisvaram*): May I know the amount of tax levied per acre of garden land in this State?

MR. K. RAMA VARMA RAJA: The tax per acre varies according to the nature of the soil and the number of cocoanut trees on it.

MR. V. S. ARUMUKHAM PILLAI: May I know from the member the maximum tax per acre?

MR. K. RAMA VARMA RAJA: I am not in possession of that information.

MR. M. GOVINDAN: May I know from the member the total amount of land tax from cocoanut garden lands in Travancore?

MR. K. RAMA VARMA RAJA: I cannot say at present what it is.

In the matter of land tax the Government was pleased to remit a portion of the tax on wet lands in Travancore. At that time in spite of the cry of the garden cultivators the Government did not heed to their sufferings.

MR. V. S. ARUMUKHAM PILLAI: May I know from the member the amount required for maintaining one acre of garden land?

MR. K. RAMA VARMA RAJA; That information was supplied by Mr. Naryana Aiyar in the morning.

MR. V. S. ARUMUKHAM PILLAI: I want the opinion of the member?

MR. K. RAMA VARMA RAJA: Is it to test my knowledge? If it is for the information, he has got that in the course of the discussion in the morning. It is not right or proper for a member to test the knowledge of another member.

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MR. V. S. ARUMUKHOM PILLAI: But the resolution says that——

"In view of the abnormal fall in the price of cocoanut products and in view of the difficulty experienced in maintaining cocoanut gardens from their proceeds, the tax on garden lands be remitted by at least 30 per cent. till normal conditions are restored".

MR. K. RAMA VARMA RAJA: For maintaining garden lands about Rs. 20 is required per acre. As to the cost of produce it has been explained by Mr. Narayana Aiyar in his speech during the discussion of the former resolution. Here I want to emphasise that the Government should not sit quiet for a very long time considering as to what steps they should take; and that they should not anticipate that help will be coming from external agencies. But they should begin to act presently by resorting to measures passed by the Assembly as well as this Council, and reduce the land tax by 30 per cent. as regards cocoanut garden lands.

MR. KOCHIKAL P. BALAKRISHNAN TAMPI: Sir, I second the resolution so ably moved by Mr. Ramavarma Raja, the member who represents the Edavagais. Sir, I may be permitted to say a word regarding the economic aspect of it. One lesson that we learned by the great war is that we cannot cripple the financial stability of our enemies. But the Travancore Government believes in crippling the economic stability of the subjects of Travancore. I need not labour at length the necessity for keeping the subjects of the State prosperous so that the Government might raise tax directly or indirectly from them. The Land Revenue Commissioner may be able to tell us about the great poverty of the masses and how hard he suffers to collect the taxes. It is a matter of elementary jurisprudence that you cannot try to induce to obtain anything from a person who finds it impossible to pay. One may be reminded of Mahomed Toughlak's experience. It is better that the State gracefully remits the taxes and tries to collect from the people only that which they can pay. With these few words I support the resolution before the House.

MR. S. PIRAVIPERUMAL PILLAI: What will be the total amount that will be affected by giving effect to this resolution?

MR. KOCHIKAL P. BALAKRISHNAN TAMPI; I must confess that I am not in possession of the statistics. For that I will have to borrow a book from Mr. Lampard or some others.

MR. M. N. PARAMESVARAN PILLAI: Does the member know that the total land tax is Rs. 32 lakhs?

MR. KOCHIKAL P. BALAKRISHNAN TAMPI: I am grateful to the member for that information.

MR. G. NARAYANA AIYAR: Sir, I support the resolution before the House. When the Government recognise that there is a necessity for remission of land tax on wet lands I cannot understand why the Government do not recognise the necessity for a remission of

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land tax on garden lands. Taking into consideration the price of paddy and cocoanuts there is a very great fall in the price of cocoanuts when compared to the other.

MR. R. NILAKANTA PILLAI: Is there any fall in the price of arecanuts?

MR. G. NARAYANA AIYAR: I am not able to say that.

The major part of the garden lands are planted with cocoanut trees.

MR. V. S. ARUMUKHAM PILLAI: May I know the price of paddy at present in Nanjanad?

MR. G. NARAYANA AIYAR: I know the price of paddy prevailing only in North Travancore and not in South Travancore.

To say that the Government meet out two sorts of treatment to two sets of people cannot be justified.

MR. KAYALAM PARAMESVARAN PILLAI: What is the valuation of paddy fixed by Government for the purpose of taxation?

MR. G. NARAYANA AIYAR: Eleven chackrams.

MR. KAYALAM PARAMESVARAN PILLAI: What is the price of paddy now?

MR. G. NARAYANA AIYAR: 9 to 10 Chs.

MR. KAYALAM PARAMESVARAN PILLAI: What is the value fixed for cocoanut for the purpose of taxation?

MR. G. NARAYANA AIYAR: I cannot say.

MR. KAYALAM PARAMESVARAN PILLAI: Is it more than 10 fanams?

MR. G. NARAYANA AIYAR: Yes, it must be more than 10 fanams.

So, at least on principle, due to the heavy fall in the price of cocoanuts, the cocoanut cultivators are entitled to a reduction as a similar concession has been given to wet land owners.

MR. V. S. ARUMUKHAM PILLAI: May I know from the member the margin of profit of an owner of one acre of wet land in Nanjanad?

MR. G. NARAYANA AIYAR: I do not know.

MR. V. S. ARUMUKAM PILLAI: May I know from the member the margin.....

CHAIRMAN: The member is not in possession of the House.

MR. M. N. NARAYANA MENON: സർ, ഞാൻ ഈ പ്രമേയത്തെ പിൻതാങ്ങുന്നു. നാളികേരോല്പന്നങ്ങളുടെ തീരുവ കുറയ്ക്കണമെന്നൊരു പ്രമേയം നാം ഇവിടെ പാസ്സാക്കിയിരിക്കുന്നു. ഭൂനികുതി കുറയ്ക്കണമെന്നുള്ള പ്രമേയമാണ് ഇപ്പോൾ ഇവിടെ വാദപ്രതിവാദത്തിന് വിഷയമായിത്തീർന്നിരിക്കുന്നതു. ഭൂനികുതി കുറയ്ക്കുകയാണെങ്കിൽ ആ കുറവിനെ ഏതുവിധത്തിൽ പരിഹരിക്കപ്പെടാമെന്നുള്ളതിനെപ്പ

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[Mr. M. N. Narayana Menon.]

റിയാണ് ഇനി ആലോചിക്കേണ്ടതു. ഗവണ്മെൻറിൻെറവരവു് വർദ്ധിപ്പിക്കേണ്ടതു് അത്യാവശ്യംതന്നെ. എന്നാൽ സാധുക്കളായ കൃഷിക്കാരെ ഞെക്കിപ്പിഴിഞ്ഞു് അവരിൽനിന്നും എടുക്കാവുന്നതിലധികവും എടുത്തിട്ടും വീണ്ടും അവരെ വിഷമിപ്പിക്കുന്നതു വളരെ കഷ്ടമാണെന്നു പറയാതെ നിവൃത്തിയില്ല. അതുകൊണ്ടു് വരവു് വർദ്ധിപ്പിക്കുന്നതിന് പുതുതായ വഴികൾതന്നെ ഗവണ്മെൻറു കണ്ടുപിടിക്കണം. വ്യവസായം കച്ചവടം മുതലായ പല വഴികളിൽക്കൂടി വരവു് വർദ്ധിപ്പിക്കുന്നതിനു് ഗവണ്മെൻറിൽനിന്നും ശ്രമിച്ചുവരുന്നതായി ഞാൻ വിശ്വസിക്കുന്നില്ല. പള്ളിവാസൽ നേര്യമംഗലം റോഡിൻെറ വശങ്ങളിൽ കൃഷിക്കുപയുക്തങ്ങളായ ധാരാളം സ്ഥലങ്ങൾ വെറുതെ കിടക്കുന്നുണ്ടു്. ആ ഭൂമികളെ കൃഷിചെയ്യുന്നതിനായി പതിച്ചുകൊടുക്കുന്നതായാൽ ഗവണ്മെൻറിനു് ഒരു നല്ല സംഖ്യ ആദായം കിട്ടുന്നതാണു്. ഈ സംഗതി ഗവണ്മെൻറു ശ്രദ്ധിക്കുമെന്നു് വിശ്വസിക്കുന്നു. അതുപോലെ ആലപ്പുഴ തുറമുഖത്തെ നന്നാക്കിയാൽ ആ ഇനത്തിനും ഗവണ്മെൻറിൻെറ വരവു് വർദ്ധിക്കുന്നതാണു്. തിരുവിതാംകൂർ ഗവണ്മെൻറു് കൊച്ചിതുറമുഖകായ്യത്തിൽ പങ്കുചേർന്നിരിക്കുന്നതുകൊണ്ടു് ആയിനത്തിലും ഗവണ്മെൻറിനു് ആദായം കിട്ടുന്നതാണു്. ഇങ്ങനെ കൃഷിക്കാരെ ഉപദ്രവിക്കാതെ മറുവഴികളിൽക്കൂടി ആദായം വർദ്ധിപ്പിക്കുവാൻ ശ്രമിക്കാതെ, കൊച്ചിയിലും മലബാറിലും നികുതികഠം കൂടുതലാണു്, ഈ രാജ്യത്തു് നികുതി അവിടത്തെക്കാഠം കുറവാണു്, അതുകൊണ്ടു് നികുതി കുറയ്ക്കുവാൻ പാടില്ല എന്നുള്ള സമാധാനമല്ല ഗവണ്മെൻറിൽനിന്നും പറയേണ്ടതു്. ഇന്നു് ജനങ്ങളുടെ കഷ്ടാവസ്ഥ എത്രമാത്രമുണ്ടെന്നു് ഇവിടത്തെ നാട്ടുകാരായ ഉദ്യോഗസ്ഥാനുദ്യോഗസ്ഥന്മാക്കു് നല്ലവണ്ണം അറിയാവുന്നതാണു്. കൊപ്രാ, തേങ്ങാ, മുതലായ നാളികേരാല്പന്നങ്ങളുടെവിലകുറവുനിമിത്തം ജനങ്ങഠം അത്യധികമായ സങ്കടത്തിൽപെട്ടു് ഉഴലുന്നു. ഇതിനു് ഒരു നിവൃത്തിമാർഗ്ഗം എപ്പോഠം ഉണ്ടാകുമെന്നറിയാൻ യാതൊരു നിവൃത്തിയും കാണുന്നില്ല. ഇതിനെ സംബന്ധിച്ചു ബ്രിട്ടീഷ് ഗവണ്മെൻറുമായി എഴുത്തുകുത്തു നടത്തിവരുന്നുഎന്നു് ഇവിടെ പറഞ്ഞുകേട്ടതിൽ ഞങ്ങഠം അതിയായിസന്തോഷിക്കയും അതിൻെറ തീരുമാനത്തെപ്പറ്റി അറിയാൻ കാത്തിരിക്കുകയും ചെയ്യുന്നു. എന്നാൽ ഇങ്ങിനെ എഴുത്തുകുത്തുനടത്തിവരുന്നതുകൊണ്ടു് മാത്രം ഗവണ്മെൻറു തൃപ്തിപ്പെട്ടു് സമാധാനമായിരിക്കാൻ പാടുള്ളതല്ല. സിലോൺഗവണ്മെൻറു അവിടത്തെ നാളികേരവ്യവസായത്തെ അഭിവൃദ്ധിപ്പെടുത്തുവാൻ

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ഭഗീരഥപ്രയത്നം ചെയ്യുവരികയാണ്. അതുകൊണ്ട് കൊപ്രായുടെ തീരുവവർദ്ധിപ്പിക്കുന്നതിനു എഴുത്തുകുത്തുമാത്രം നടത്തിക്കൊണ്ടിരിക്കാതെ ഇവിടെ നിന്നും ഒരു ഡെപ്യൂട്ടേഷൻ പോയി ഇക്കാര്യം ശരിപ്പെടുത്തേണ്ടതാണ്.

CHAIRMAN: The resolution before the House is for the reduction of 30 per cent of the tax on garden lands. I do not think that the arguments the membar advances are relevant to this resolution.

MR. M. N. NARAYANA MENON: ഒരിനത്തിൽ ഗവണ്മെന്റിന്റെ ആദായം കുറയുന്നു എങ്കിൽ മറ്റു പല വഴികളിലുമായി ഗവണ്മെന്റിന്റെ ആദായം വർദ്ധിപ്പിക്കുവാനുള്ള വഴികളെപ്പറ്റിയാണ് ഞാൻ പ്രസ്താവിക്കുന്നത്. വളരെ ഭരിതം അനുഭവിച്ചുകൊണ്ടിരിക്കുന്ന തെങ്ങുകൃഷിക്കാരെ ഉപദ്രവിക്കാതെ മറ്റു വിധത്തിൽ ഗവണ്മെന്റിന്റെ ആദായം വർദ്ധിപ്പിക്കണമെന്നുള്ള അഭിപ്രായത്തോടുകൂടി ഈ പ്രമേയത്തെ പിൻതാങ്ങുന്നു.

MR. KAYALAM PARAMESVARAN PILLAI: തെങ്ങുകൃഷി ചെയ്യപ്പെടുന്ന ഭൂമികളിൽനിന്നും കിട്ടിവരുന്ന ആദായത്തിന്റെ എത്ര ശതമാനമാണ് കരമായി കൊടുക്കുന്നതെന്നറിയാമോ?

MR. M. N. NARAYANA MENON: ആദായത്തിന്റെ എട്ടിലൊന്നും ചിലപ്പോൾ പത്തിലൊന്നും കരമായി കൊടുത്തുവരുന്നു എന്നാണു തോന്നുന്നത്.

MR. M. GOVINDAN: Sir, I oppose the resolution before the House.

MR. S. PIRAVIPERUMAL PILLAI: Sir, I rise to a point of order. According to Parliamentary procedure when a resolution is moved and seconded it is always for the official side to oppose it. We do not know whether the Government are accepting it or not. Before that, I do not think any useful purpose will be served by a non-official member opposing it. If Government accept it, I ask, where is the necessity for opposing it and that was the Parlimentary practice which the President followed.

MR. KAYALAM PARAMESVARAN PILLAI: Even if the Government accept, the House need not accept it.

CHAIRMAN: Do you insist upon a ruling, Mr. Piraviperumal Pillai?

MR. S. PIRAVIPERUMAL PILLAI: Yes, Sir.

CHAIRMAN: According to precedents and practice of this House even before the member in charge of the resolution on the Government side is called upon to reply to the mover. other members have spoken. Following these precedents and practice, I now permit the member to speak in support or in opposition to the resolution moved.

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MR. M. GOVINDAN: I oppose the resolution. The first thing noticeable in this discussion is the ignorance of the members who spoke in favour of the resolution of the elementary figures necessary for forming any judgment. In the first place what is the effect of this 30 per cent. remission?

What is the extent of reduction of taxation in rupees, annas, pies, that will be effected by a remission of 30 per cent? That, Sir, is a very important fact that we should know before forming a judgment in respect of this remission. If it works out at more than 10 lakhs of rupees, then it is a very serious proposition that we are moving. Ours is not strict in the sense a responsible opposition. Every member has however a responsibility in the matter. But on the other hand, I hear one member saying that it is for the member on the other side of the House to propose to find some substitute for this. My view of the matter is different. When we suggest that there must be a cut, some reduction in the taxation, we have also a duty to point out how this civilised complicated machinery of Government can be run notwithstanding the cut without prejudicially affecting its efficiency. I assume that if the resolution is given effect to, that will mean a reduction of 10 lakhs of rupees. I do not know whether I am correct. I speak subject to correction. If it means 10 lakhs of rupees and odd, I feel it is a very serious matter but distributed amongst all the ryots the contribution comes to very little per head. Perhaps it may come to about 4 annas or less than that per annum. If it is half a rupee per annum, that is a contribution we ought to make so that the Government machinery may run smooth and we may derive the benefits of departments, such as Education, Engineering and Medical for the development of the country. Now that is one point. I was told there is difficulty but I am in sympathy with the spirit of the resolution in so far as that coercive measures should not be adopted and concessions should be extended to owners of garden lands in cases of real hardship. I believe from the attitude of Government that they are prepared to make concessions to grant time for payment of arrears of tax though not absolute remission before coercive steps are carried into effect.

MR. A. KUMARA PILLAI: Does not the member know Government are giving such concessions?

MR. M. GOVINDAN: I understand Government are giving concessions in the shape of time and are not taking drastic measures.

MR. N K. PADMANABHA PILLAI: നെയ്യാറ്റംകര താലൂക്കിൽ പാർവത്യക്കാരന്മാർ പോലീസുകാരോടുകൂടി നടന്ന് ജപ്തിചെയ്തുവരുന്നതായി അറിയാമോ.

MR. M. GOVINDAN: I have also to complain that demand notices are issued.

MR. M. N. PARAMESVARAN PILLAI: Is the member aware that confidential circulars are issued to realise arrears under coercive steps?

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MR. M. GOVINDAN: I am not aware of that. I myself have received one or two demand notices.

MR. KAYALAM PARAMESVARAN PILLAI: That was only a reminder probably ?

MR. M. GOVINDAN: That is saddling the ryot with additional burden. The Revenue authorities probably do not mean selling away the properties but want by these notices only to remind us to pay.

MR. A. N. VISWANATHA PILLAI: പെൻഷൻഉദ്യോഗസ്ഥന്മാരുടെ പെൻഷൻ കുറച്ച് ഗവണ്മെൻറിൻെറ ആദായം വർദ്ധിപ്പിക്കുന്നതിൽ വിരോധമുണ്ടോ.

MR. M. GOVINDAN: I do not propose to answer that. The subject of coercive steps is a matter that should be promptly attended to. I am sure that the Government will be sympathetic and will do every thing necessary to redress such grievances. Sir, I oppose this measure.

MR. K. GEORGE: Sir, the resolution that has been placed before the House deals generally with garden lands. I find however from the speeches that they have been confined almost exclusively to cocoanut garden lands. It seems to me that the resolution betrays a confusion of ideas, for by garden lands we mean something more than cocoanut gardens. In Travancore, garden land as it is known is land appropriated for the growth of 6 or 7 kinds of trees, of which cocoanut tree is one. The other trees are arecanut, jack, palmyra, punnah, tamarind and mango. Now the member who has put forward this resolution says that, because the value of coccanuts has fallen, the tax on all garden lands should be remitted.

Mr. K. RAMA VARMA RAJA: Is the member aware that all garden lands are not included ?

MR. K. GEORGE: I presume by garden lands, all garden lands are meant. That is what we understand at any rate from the resolution. Now what follows ? Are we to remit the tax on mango gardens because the price of cocoanuts has fallen and the cost of maintaining cocoanut gardens has not appreciably fallen ? Now that is one of the points which I wish to ask those who have spoken in favour of reducing taxes on cocoanuts.

Then again, another point that is lost sight of is that in Travancore we have no separate garden assessment. What we have is dry assessment. It includes both assessment on garden lands and on ordinary dry lands. Garden assessment includes assessment on trees etc. The extent of garden lands apart from dry lands cannot be known. In the Government accounts we have no separate accounts for garden lands as distinguished from dry lands. Our accounts comprise the whole of dry lands inclusive of the garden lands. So what I mean to say is, it is impossible to separete the assessment that we levy on garden lands, much less on cocoanut garden lands as distinguished

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[Mr. K. George.]

from the assessment that we levy on the whole of the dry land. That is why I said that some confusion of ideas underlies this resolution.

Nevertheless, I can understand what is at the back of the mind of the mover and those who have spoken in favour of the resolution. The idea is that the tax on garden lands particularly cocoanut garden lands should be reduced by 30 per cent. because of the great fall in the price of cocoanut products. Although it is not so clearly put, the idea is that. Now, Sir, on the understanding that that is the idea of the member, I shall proceed to speak on the merits of the resolution.

The first thing this House has to remember is that in Travancore the land tax is light compared with our neighbouring State of Cochin and British India. For instance the average tax on an acre of dry land in Travancore is only 25 chs. cash 13 and on wet land the average is Rs. 3 chs. 8. In Travancore, the rates of tax adopted at the time of the settlement were the rates that prevailed at the time of settlement of 1012. There were rates ranging by a difference of 4 cash to 8 cash and from 1 ch. to 4 chs. and the highest rate of 4 chs. was levied only on superior lands. Now turning to Cochin, we find that the rates there range from 2½ chs. per tree to 6 chs.

Now, another point I have to place before the House is this. It is true that the price of the products of our cocoanut trees has fallen considerably. But we have to remember one fact *viz.*, that at the time of the settlement the rates adopted were on the price of cocoanuts obtaining then and these were lower than the prices that now rule.

MR. M. N. PARAMESVARAN PILLAI: Is the member aware that the cost of cultivation and labour has increased subsequently?

MR. K. GEORGE: I shall refer to that point later. The present price of cocoanuts, I should say, ranges from Rs. 1¾ to Rs. 2 per hundred. The rates that were prevalent at the time of the settlement were 10 fanams per 100. It is clear from that that our present prices are higher than the prices prevalent at the time of the settlement and the rates then adopted. It has been asked whether the cost of cultivation has not increased. It may have been but at the same time there are compensating factors which have to remembered. One of the compensating factors is that at the time of settlement we assessed only bearing trees. Since the settlement, the extent of plantations that have come to bearing has enormously increased.

MR. M. N PARAMESVARAN PILLAI: Have not the old trees fallen down?

MR. K. GEORGE: Some may have.

CHAIRMAN: It is 3-30 P. M. now. The discussion of the resolution has to be stopped. We settled that the adjournment motion should be taken at 3-30. The member who gave notice of the motion this morning can move that motion.

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